

**PORT TOWNSEND  
SCHOOL DISTRICT**



**2014 - 2015  
LOCAL BUDGET  
SUMMARY**



**2014-2015**

**Port Townsend School District**

**LOCAL BUDGET SUMMARY**

**For the Fiscal Year  
September 1, 2014 – August 31, 2015**

**Board of Directors**

Holley Carlson, Board Chair

Jennifer James-Wilson

Anne Burkart

Pam Daly

Nathanael O'Hara

**Superintendent**

Dr. David Engle

July 7, 2014

# Port Townsend School District - Local Budget Summary

Port Townsend School District - Local Budget Summary

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# Port Townsend School District - Local Budget Summary

# Introduction

## WHAT IS A BUDGET?

It is the annual financial plan for the school district, reflecting district and community goals.

It is required by Washington State statutes.

It must be formally adopted by the Board of Directors annually.

The budget covers a fiscal year from September 1 to August 31.

The budget establishes maximum expenditure capacity for each fund.

The budget consists of five separate funds:

**General Fund** - used for all instructional and regular operations of the school district.

**Associated Student Body (ASB) Fund** - for associated student body activities  
(activities that are cultural, athletic, recreational or social in nature),  
and activities that are for private non-associated student body purposes  
such as charitable fundraising, scholarships, etc.

**Capital Projects Fund** - for purchase of land, construction or renovation of buildings,  
capital equipment (including furnishing new construction), technology, etc.

**Debt Service Fund** - payment of principal and interest on outstanding debt.

**Transportation Vehicle Fund** - used exclusively for purchase of school buses.



Port Townsend School District - Local Budget Summary

**SUMMARY OF ALL FUNDS  
2014-2015 BUDGET**

	<u>General Fund</u>	<u>ASB Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Transportation Vehicle Fund</u>
BEGINNING Fund Balance	\$ 444,000	\$ 212,713	\$ 304,060	\$ 118,000	\$ 90,200
Revenues	\$ 13,640,704	\$ 371,700	\$ 1,534,115	\$ 100	\$ 85,355
Transfers-In	279,016			59,723	
Other Financing Sources	-	-	-	-	-
Subtotal	\$ 13,919,720	\$ 371,700	\$ 1,534,115	\$ 59,823	\$ 85,355
Total Funds Available	\$ 14,363,720	\$ 584,413	\$ 1,838,175	\$ 177,823	\$ 175,555
Expenditures	\$ 13,955,720	\$ 389,968	\$ 1,398,500	\$ 60,723	\$ 55,200
Transfers-out			338,739		
Other Financing Uses	-	-	-	-	-
Subtotal	\$ 13,955,720	\$ 389,968	\$ 1,737,239	\$ 60,723	\$ 55,200
ENDING Fund Balance	\$ 408,000	\$ 194,445	\$ 100,936	\$ 117,100	\$ 120,355

## Port Townsend School District - Local Budget Summary

## General Fund

The general fund is used to account for all financial resources except those which are required to be accounted for in another fund. As the district's major operating fund, the General Fund accounts for ordinary operating expenditures financed from local, state, county and federal sources. Ordinary normal and recurring operations of the school district include programs of instruction for students, food services, maintenance, data processing, printing, and pupil transportation.

Port Townsend School District - Local Budget Summary

**GENERAL FUND  
BUDGET COMPARISON SUMMARY  
2014-2015**

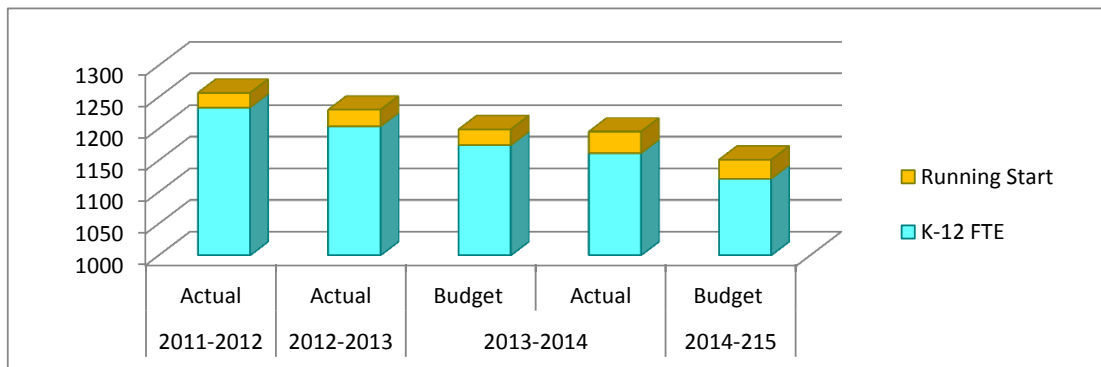
	Actual <u>2011-2012</u>	Actual <u>2012-2013</u>	Budget <u>2013-2014</u>	Budget <u>214-2015</u>
<b>Revenues &amp; Other Financing Sources</b>				
<b>Revenues:</b>				
Local Taxes	\$ 3,031,256	\$ 3,172,928	\$ 3,274,113	\$ 3,250,537
Local NonTax	369,255	369,810	375,305	515,455
State General Purpose	6,309,375	6,139,220	6,624,323	6,563,664
State Special Purpose	1,612,559	1,595,666	1,732,321	1,882,549
Federal General Purpose	4,285	226,602	-	-
Federal	1,358,520	1,150,341	1,051,512	1,128,499
Other Revenues	177,025	159,977	239,750	-
Capacity	n/a	n/a	300,000	300,000
Subtotal	<u>\$ 12,862,275</u>	<u>\$ 12,814,544</u>	<u>\$ 13,597,324</u>	<u>\$ 13,640,704</u>
<b>Other Financing Sources:</b>				
Transfers-in from Other Funds	-	98,273	279,016	279,016
Subtotal	<u>\$ -</u>	<u>\$ 98,273</u>	<u>\$ 279,016</u>	<u>\$ 279,016</u>
<b>Total Revenues &amp; Other Sources</b>	<u><u>\$ 12,862,275</u></u>	<u><u>\$ 12,912,817</u></u>	<u><u>\$ 13,876,340</u></u>	<u><u>\$ 13,919,720</u></u>
<b>Expenditures &amp; Other Financing Uses</b>				
<b>Expenditures:</b>				
Regular Instruction (incl ALE)	\$ 6,278,283	\$ 6,204,075	\$ 6,413,480	\$ 6,638,942
Federal Stimulus	4,285	-	-	-
Special Education	1,972,445	2,119,262	2,227,416	2,238,651
Career & Technical Ed	489,586	529,636	518,500	465,957
Compensatory Education	714,316	731,443	730,477	799,337
Other Instructional Programs	181,742	233,376	206,160	313,491
Community Services	6,545	18,523	7,648	7,724
District-wide Support Services	3,090,519	3,103,862	3,372,162	3,191,618
Capacity	-	-	300,000	300,000
Subtotal	<u>\$ 12,737,721</u>	<u>\$ 12,940,177</u>	<u>\$ 13,775,843</u>	<u>\$ 13,955,720</u>
<b>Other Financing Uses:</b>				
Operating Transfers - Out	19,670	-	-	-
Subtotal	<u>\$ 19,670</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Total Expenditures &amp; Other Uses</b>	<u><u>\$ 12,757,391</u></u>	<u><u>\$ 12,940,177</u></u>	<u><u>\$ 13,775,843</u></u>	<u><u>\$ 13,955,720</u></u>
Excess of Revenues & Other Sources over/(under) Expenditures & Other Uses	\$ 104,884	\$ (27,360)	\$ 100,497	\$ (36,000)
Beginning Fund Balance	356,497	473,458	420,000	444,000
Correction to Prior Year(s)	12,078	-	-	-
<b>Ending Fund Balance</b>	<u><u>\$ 473,459</u></u>	<u><u>\$ 446,098</u></u>	<u><u>\$ 520,497</u></u>	<u><u>\$ 408,000</u></u>

Port Townsend School District - Local Budget Summary

**ANNUAL AVERAGE FULL TIME ENROLLMENT  
(AAFTE)  
2014-2015**

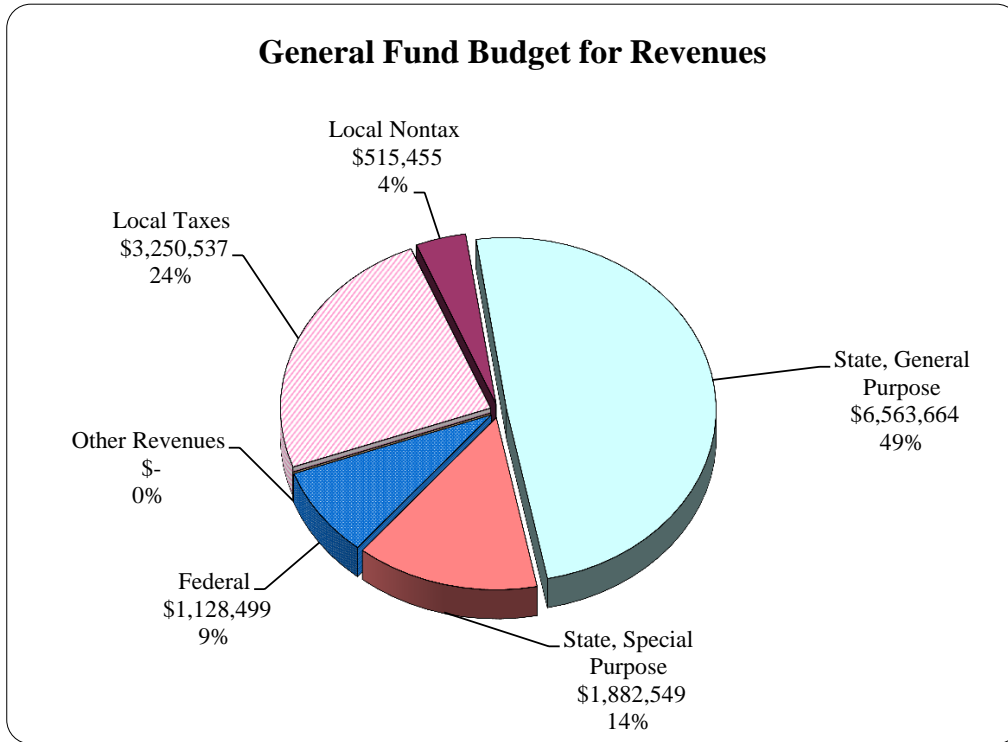
	2011-2012	2012-2013	2013-2014		2014-2015
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
Kindergarten (at .5 FTE)	42.5	39.8	39.5	38.7	38.0
Grade 1	94.3	84.2	81.0	79.1	73.0
Grade 2	83.7	103.6	85.0	89.3	88.0
Grade 3	90.8	80.4	106.0	109.2	90.0
Grade 4	83.4	91.3	78.0	79.4	104.0
Grade 5	78.3	77.5	88.0	89.9	78.0
Grade 6	97.2	82.6	77.0	76.1	91.0
Grade 7	118.1	85.0	83.0	85.6	75.0
Grade 8	105.9	115.6	86.0	88.7	86.0
Grade 9	108.5	114.2	121.0	115.8	95.0
Grade 10	117.7	108.6	115.0	110.1	115.5
Grade 11 (excludes Running Start)	109.3	110.6	102.5	90.5	94.0
Grade 12 (excludes Running Start)	103.9	110.3	112.0	108.9	93.5
<b>Subtotal</b>	<b>1,233.6</b>	<b>1,203.7</b>	<b>1,174.0</b>	<b>1,161.3</b>	<b>1,121.0</b>
Running Start (RS)	23.1	26.2	25.0	34.1	30.0
<b>Total</b>	<b>1,256.7</b>	<b>1,229.9</b>	<b>1,199.0</b>	<b>1,195.4</b>	<b>1,151.0</b>

Note: Annual Average Full-time Enrollment (AAFTE) is based on a 10-month annual average, September to June, beginning with the 2011-2012 school year.



# Port Townsend School District - Local Budget Summary

**GENERAL FUND REVENUE  
AND OTHER FINANCING SOURCES  
2014-2015**



**REVENUE BUDGET SUMMARY**

Total Operating Revenues	\$ 13,340,704
Budget for Contingencies	<u>300,000</u>
 Total Revenues	 <u>\$ 13,640,704</u>

Port Townsend School District - Local Budget Summary

**GENERAL FUND REVENUES AND  
OTHER FINANCING SOURCES**

**2014-2015**

(Continued)

**LOCAL TAXES**

Local Property Taxes	\$	3,245,410	
Timber Tax		5,127	
Subtotal	\$		3,250,537

**LOCAL NONTAX**

Tuition & Fees	\$	96,550	
Sale of Goods, Supplies & Services		600	
Other Community Services		3,800	
Food Services		86,055	
Investment Earnings		500	
Gifts & Donations		265,700	
Fines, Damages & Vandalism		1,250	
Rentals		22,000	
Local NonTax, E-Rate		4,000	
Local NonTax, Unassigned		35,000	
Subtotal	\$		515,455

**STATE, GENERAL PURPOSE**

Apportionment - Basic Ed	\$	6,289,682	
Apportionment - Basic Ed for Special Ed Students		273,982	
Subtotal	\$		6,563,664

**STATE, SPECIAL PURPOSE**

Special Education	\$	961,835	
Learning Assistance (LAP)		269,015	
Special & Pilot Programs		46,471	
Transitional Bilingual		12,248	
Highly Capable		11,395	
School Food Services		5,585	
Transportation, Operations		537,500	
Other State Agencies, Unassigned		38,500	
Special Purpose Contingency/Capacity		150,000	
Subtotal	\$		2,032,549

**FEDERAL, GENERAL PURPOSE**

Federal In-Lieu-of Taxes	\$	-	
Federal Forests		-	
Subtotal	\$		-



Port Townsend School District - Local Budget Summary

**GENERAL FUND REVENUES AND  
OTHER FINANCING SOURCES**

**2014-2015**

(Continued)

**FEDERAL, SPECIAL PURPOSE**

Special Education, Supplemental (IDEA)	\$	359,852	
Secondary Vocational Education (Carl Perkins)		11,900	
Remediation (Title I)		426,094	
School Improvement		80,236	
School Food Services		201,417	
Direct Federal Grants through Other Agencies		31,000	
USDA Commodities		18,000	
Special Purpose Contingency/Capacity		<u>150,000</u>	
Subtotal	\$		1,278,499

**REVENUES FROM OTHER AGENCIES**

Special Education	\$	-	
Food Services		<u>-</u>	
Subtotal	\$		-

**TOTAL REVENUES** **\$ 13,640,704**

**OTHER FINANCING SOURCES**

Transfers from Other Funds	\$	<u>279,016</u>	
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**Total - Other Financing Sources** **\$ 279,016**

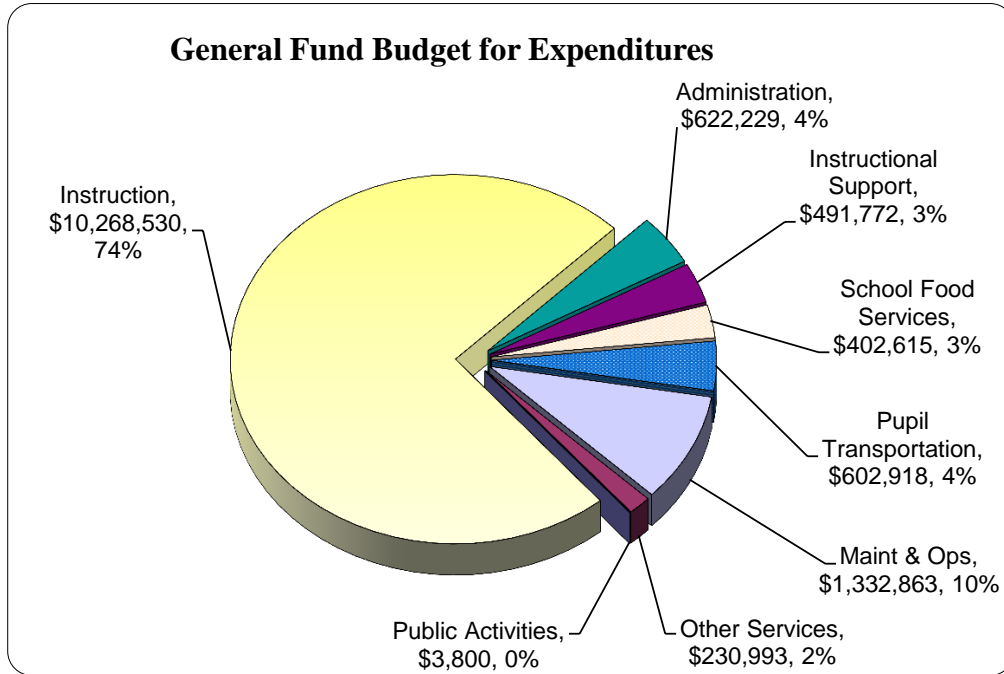
**TOTAL REVENUE & OTHER FINANCING SOURCES** **\$ 13,919,720**

## Port Townsend School District - Local Budget Summary

Port Townsend School District - Local Budget Summary

**GENERAL FUND EXPENDITURES  
AND OTHER FINANCING USES  
2014-2015**

By State Activity Code



EXPENDITURE BUDGET SUMMARY

Total Operating Expenditures	\$ 13,655,720
Budget for Contingencies	<u>300,000</u>
Total Expenditure Budget	13,955,720
Other Financing Uses	<u>-</u>
Total Expenditures & Other Financing Uses	<u>\$ 13,955,720</u>

Port Townsend School District - Local Budget Summary

**GENERAL FUND EXPENDITURES AND  
OTHER FINANCING USES  
2014-2015**

By State Activity Code

(Continued)

*The account groups on these pages are state defined Activity codes and are used by school districts statewide.*

**Administration**

Board of Directors	\$	47,000	
Superintendent's Office		248,030	
Business Office		193,687	
Human Resources		133,512	
Public Relations		-	
Total			\$ 622,229

**Instruction**

Supervision	\$	333,567	
Learning Resources / Audio-Visual		206,769	
Principal's Office		759,890	
Guidance & Counseling		290,214	
Student Management & Safety		1,000	
Health Services		509,385	
Teaching		7,748,490	
Extracurricular		357,715	
Payments to Other Districts *		61,500	
Total			\$ 10,268,530

**Instructional Support**

Instructional Professional Development	\$	141,324	
Instructional Technology		232,423	
Curriculum		118,025	
Total			\$ 491,772

**School Food Services**

Supervision	\$	63,929	
Food Services		130,300	
Operations		208,386	
Transfers		-	
Total			\$ 402,615

**Pupil Transportation**

Payments to Other Districts *	\$	144,000	
Supervision *		-	
Operations *		482,018	
Maintenance *		-	
Insurance		16,000	
Transfers		(39,100)	
Total			\$ 602,918

\* Estimated Transportation Cooperative expenditures for supervision, training, maintenance staff and utilities are included under Pupil Transportation as Activity 29, "Payments to Other Districts".

Port Townsend School District - Local Budget Summary

**GENERAL FUND EXPENDITURES AND  
OTHER FINANCING USES  
2014-2015**

By State Activity Code

(Continued)

**Maintenance & Operations**

Supervision, Maintenance & Operations	\$	63,930	
Grounds Care, Maintenance		114,862	
Operation of Buildings		394,127	
Maintenance of Plant & Equipment		218,744	
Utilities		448,200	
Security		5,000	
Insurance (excluding transportation)		88,000	
Total			\$ 1,332,863

**Other Services**

Information Systems	\$	216,400	
Printing		12,793	
District Motor Pool		1,800	
Total			\$ 230,993

**Public Activities**

Total	\$	3,800	\$ 3,800
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**TOTAL EXPENDITURES** \$ 13,955,720

**OTHER FINANCING USES** \$ -

**Total - Other Financing Uses** \$ -

**TOTAL EXPENDITURES & OTHER FINANCING USES** \$ 13,955,720

Port Townsend School District - Local Budget Summary

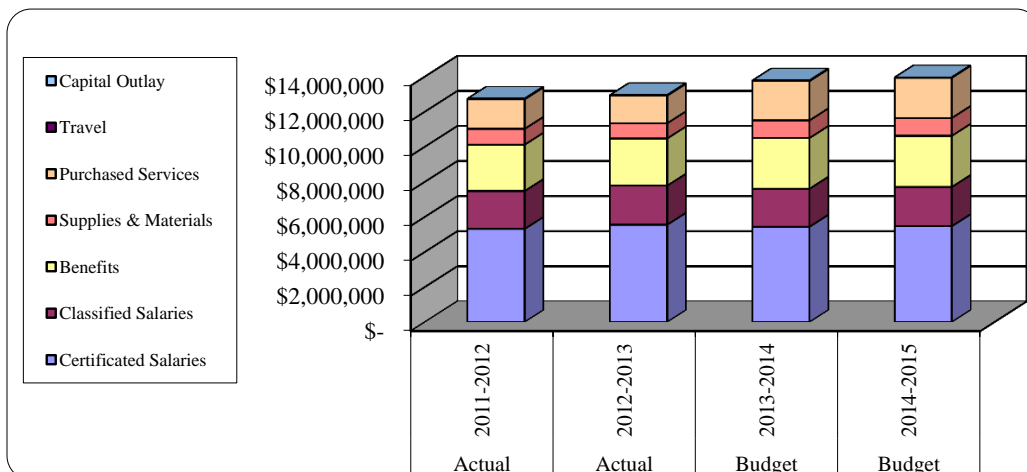
**GENERAL FUND  
EXPENDITURES BY OBJECT  
2014-2015**

Another way of looking at expenditures is by the type of item or service you are buying, be it salaries and benefits for employees, supplies, equipment, or other services. The state requires that districts classify expenditures into the following uniform objects of expenditure.

- Certificated salaries, e.g., those with a teaching or other professional certificate.
- Classified salaries, e.g., those who do not have a teaching certificate.
- Benefits, e.g., district contributions for health, dental, retirement, and disability plans.
- Supplies & Materials, e.g., consumable materials, textbooks, and lower cost items.
- Purchased Services, e.g., utilities, state audit, insurance, and legal expenses.
- Travel, e.g., local mileage, travel to workshops and conferences for all staff.
- Capital outlay, e.g., furniture, equipment, vehicles, facility improvements > \$5000.

	Actual <u>2011-2012</u>	Actual <u>2012-2013</u>	Budget <u>2013-2014</u>	Budget <u>2014-2015</u>	
Certificated Salaries	\$ 5,316,616	\$ 5,553,435	\$ 5,440,782	\$ 5,470,523	40.1%
Classified Salaries	2,160,699	2,230,685	2,167,954	2,238,869	16.4%
Benefits	2,644,185	2,691,712	2,893,739	2,917,711	21.4%
Supplies & Materials	903,987	866,250	1,006,294	1,017,817	7.5%
Purchased Services *	1,682,578	1,572,139	2,240,735	2,293,200	14.6%
Travel	29,656	25,956	13,544	17,600	0.1%
Capital Outlay	-	-	12,795	-	
	\$ 12,737,721	\$ 12,940,177	\$ 13,775,843	\$ 13,955,720	100%

\* Budget includes \$300,000 in Capacity; % calculations exclude Capacity.



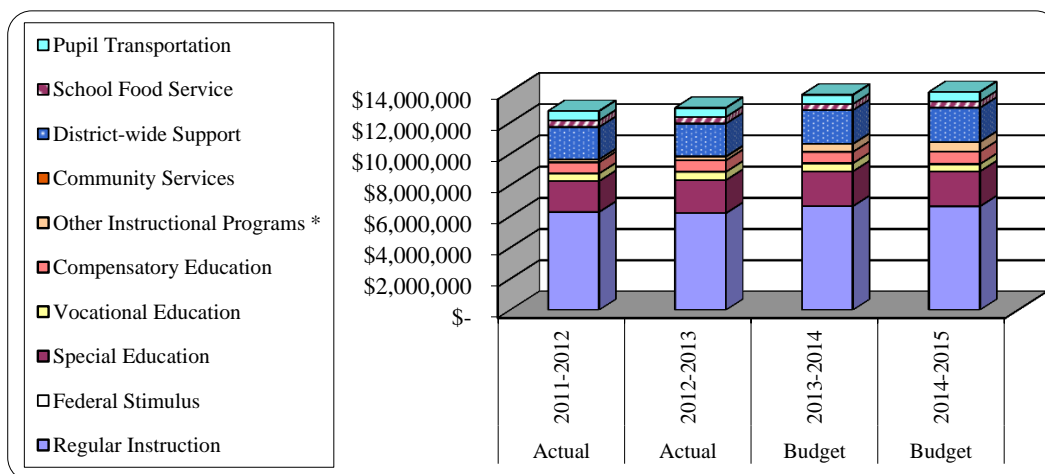
Port Townsend School District - Local Budget Summary

**GENERAL FUND  
EXPENDITURES BY PROGRAM  
2014-2015**

The third state-required classification of expenditures is by state-defined program. Educational and Supportive Service programs describe the educational and support purpose and funding source of expenditures.

	<u>Actual</u> <u>2011-2012</u>	<u>Actual</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>Budget</u> <u>2014-2015</u>	
Regular Instruction	\$ 6,278,283	\$ 6,204,075	\$ 6,651,285	\$ 6,638,942	48.6%
Federal Stimulus	4,285	-	-	-	0.0%
Special Education	1,972,445	2,119,262	2,227,416	2,238,651	16.4%
Vocational Education	489,586	529,636	518,500	465,957	3.4%
Compensatory Education	714,316	731,442	730,477	799,337	5.9%
Other Instructional Programs *	181,742	233,376	506,160	613,491	2.3%
Community Services	6,545	18,523	7,648	7,724	0.1%
District-wide Support	2,072,194	2,104,529	2,154,153	2,186,085	16.0%
School Food Service	418,831	422,602	397,904	402,615	2.9%
Pupil Transportation	<u>599,494</u>	<u>576,732</u>	<u>582,300</u>	<u>602,918</u>	4.4%
	\$ 12,737,721	\$ 12,940,177	\$ 13,775,843	\$ 13,955,720	100%

\* Budget includes \$300,000 in Capacity; % calculations exclude Capacity.



Port Townsend School District - Local Budget Summary

**GENERAL FUND  
STAFFING  
2013-2014**

	2011-2012	2012-2013	2013-2014		2014-2015
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
General Fund FTE* Certificated Employees <i>Estimated Hours per Day</i>	79.5	79.9	82.1	84.8	82.2 <i>581 hrs/day</i>
General Fund FTE* Classified Employees <i>Estimated Hours per Day</i>	52.9	53.8	52.6	53.0	52.6 <i>489 hrs/day</i>
<b>Total</b>	<b>132.4</b>	<b>133.7</b>	<b>134.7</b>	<b>137.8</b>	<b>134.8</b>

\* Full Time Equivalent employees:

*1 FTE Certificated Instructional Staff*

= 7 hrs/day x 180 days/yr

*1 FTE Certificated Administrative*

= 8 hrs/day x contract-definded # of days

*1 FTE Classified Staff*

= 8 hrs/day x 260 days/yr

Actual data taken from S-275 report as submitted to OSPI.



Port Townsend School District - Local Budget Summary

**GENERAL FUND  
FUND BALANCE  
2014-2015**

**Projected Beginning Fund Balance as budgeted for September 1, 2014:**

Restricted for Carryover of Restricted Revenues	\$	6,000
Non-Spendable Inventory		4,000
Committed to Fund Balance Policy		340,000
Assigned for Contingencies		50,000
Assigned for Carryover		44,000
Unassigned Fund Balance		-
<b>Total Beginning Fund Balance</b>	<b>\$</b>	<b>444,000</b>

Total Revenues & Other Financing Sources	\$	13,919,720
Total Expenditures & Other Financing Uses	\$	13,955,720
		-
<b>Projected Ending Fund Balance as budgeted</b>	<b>\$</b>	<b>408,000</b>

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**Projected Ending Fund Balance as budgeted**

Restricted for Carryover of Restricted Revenues	\$	-
Non-Spendable Inventory		-
Committed to Fund Balance Policy		358,000
Assigned for Contingencies		50,000
Assigned for Carryover		-
Unassigned Fund Balance		-
<b>Total Ending Fund Balance</b>	<b>\$</b>	<b>408,000</b>
		3.0%

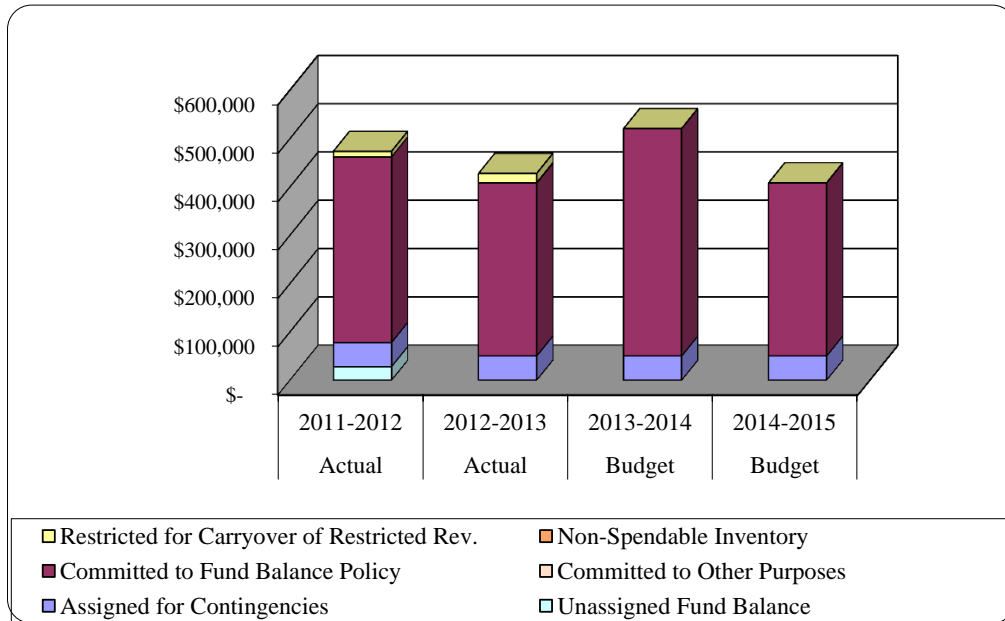
Note that per Board Policy 6022 directs the superintendent to strive to provide a minimum fund balance of 5%, based on recurring fiscal year expenditure, which will be reviewed annually.

Port Townsend School District - Local Budget Summary

**GENERAL FUND  
ENDING FUND BALANCE  
2014-2015**

(Continued)

	<u>Actual</u> 2011-2012	<u>Actual</u> 2012-2013	<u>Budget</u> 2013-2014	<u>Budget</u> 2014-2015
Restricted for Carryover of Restricted Rev.	\$ 11,277	\$ 18,533	\$ -	\$ -
Non-Spendable Inventory	-	1,500	-	-
Committed to Fund Balance Policy	384,000	357,594	470,497	358,000
Committed to Other Purposes	-	-	-	-
Assigned for Contingencies	50,000	50,000	50,000	50,000
Assigned for Schools Carryover	-	18,472	-	-
Unassigned Fund Balance	<u>28,181</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Ending Fund Balance</b>	<b>\$ 473,458</b>	<b>\$ 446,099</b>	<b>\$ 520,497</b>	<b>\$ 408,000</b>
<i>% Unrestricted Fund Balance</i>	<i>3.7%</i>	<i>3.5%</i>	<i>3.9%</i>	<i>3.0%</i>



# Schools

Port Townsend School District - Local Budget Summary



**Grant Street School**

1637 Grant Street  
 Port Townsend, WA 98368  
 360-379-4535

Principal:  
 Mary Sepler

**2014-2015 SCHOOL BUDGET**

**PROJECTED ENROLLMENT:**

- 337 Projected Average Headcount
- 298 Projected Annual Average Full Time Enrollment (AAFTE)  
*(Kindergarten calculated at .5 FTE per state funding model)*

**STAFF:**

<u>Certificated</u>	<u>FTE *</u>	<u>Hrs/Day</u>	<u>Classified</u>	<u>FTE **</u>	<u>Hrs/Day</u>
Principal	1.0	8.0	Office / Clerical	1.43	14.00
Librarian	0.3	2.1	Library Support	0.58	6.30
Counselor	0.6	4.2	Classroom Support	1.00	10.70
Teacher, Classroom	16.0	112.0	Special Ed Support	3.97	42.75
Teacher, Special Ed K-12	2.4	17.5	Other Support Personnel	1.86	20.00
Teacher, Pre-K	1.4	9.8	Custodial Support	1.54	13.50
Other Teacher	1.5	10.5			
	<b><u>23.2</u></b>	<b><u>164.1</u></b>		<b><u>10.37</u></b>	<b><u>107.25</u></b>

\* 1.0 Full Time Equivalent for most Certificated staff is 1260 hours per year (7 hrs x 180 days)

\*\* 1.0 Full Time Equivalent for Classified is 2080 hours per year (8 hrs x 260 days)

**BUDGET**

	<u>Salary &amp; Benefits</u>	<u>Discretionary Budget</u>	<u>Total</u>
Regular Instruction	\$ 1,545,974	\$ 35,214	\$ 1,581,188
Levy Support:			
- Library	-	7,000	7,000
- Reach	532	4,468	5,000
- Curriculum Provisioning	-	17,530	17,530
- Art, Drama, Music, etc.	-	15,000	15,000
- Other Levy Support	-	2,000	2,000
- Admin Professional Growth	-	750	750
Special Education	534,524	-	534,524
Other Programs:			
Title I / LAP	232,018	-	232,018
Bilingual (ELL)	11,495	753	12,248
Other (T2, tuition pd FDK, etc.)	87,078	9,028	96,106
District Support Services (Custodians)	82,866	-	82,866

**TOTAL ALLOCATION**

**\$ 2,494,487   \$ 91,743   \$ 2,586,230**

Port Townsend School District - Local Budget Summary



<p><b>Blue Heron School</b>                  3939 San Juan Ave.                  Port Townsend, WA 98368                  360-379-4540</p>
--

Principal:  
Dr. Diane Lashinsky

**2014-2015 SCHOOL BUDGET**

**PROJECTED ENROLLMENT:**

- 387 Projected Average Headcount
- 386 Projected Annual Average Full Time Enrollment (AAFTE)

**STAFF:**

<u>Certificated</u>	<u>FTE *</u>	<u>Hrs/Day</u>	<u>Classified</u>	<u>FTE **</u>	<u>Hrs/Day</u>
Principal	1.00	8.00	Office / Clerical	1.80	17.60
Librarian	0.25	1.75	Library Support	0.60	6.50
Counselor	0.80	5.60	Classroom/Other Support	0.61	6.60
Teacher, Classroom	18.30	128.10	Special Ed Support	3.44	37.00
Teacher, Special Ed K-12	3.40	23.80	Other Support Personnel	0.98	10.50
Other Teacher	2.00	14.00	Custodial Support	1.78	16.00
			Classified Athletic Dir	<u>0.30</u>	<u>2.40</u>
	<b><u>25.75</u></b>	<b><u>181.25</u></b>		<b><u>9.51</u></b>	<b><u>96.60</u></b>

\* 1.0 Full Time Equivalent for most Certificated staff is 1260 hours per year (7 hrs x 180 days)

\*\* 1.0 Full Time Equivalent for Classified is 2080 hours per year (8 hrs x 260 days)

<u>BUDGET</u>	<u>Salary &amp; Benefits</u>	<u>Discretionary Budget</u>	<u>Total</u>
Regular Instruction	\$ 1,802,785	\$ 47,840	\$ 1,850,625
Levy Support:			
- Athletics	58,132	9,900	68,032
- Library	-	7,000	7,000
- Reach	532	4,468	5,000
- Curriculum Provisioning	-	21,040	21,040
- Art, Drama, Music, etc.	-	15,000	15,000
- Other Levy Support	8,549	2,385	10,934
- Admin Professional Growth	-	750	750
Special Education	441,990	-	441,990
Other Programs: Title I / LAP	199,828	-	199,828
Highly Capable (Gifted)	-	11,395	11,395
Other (T2, Innovative, etc.)	-	10,200	10,200
District Support Services (Custodians)	100,545	-	100,545
<b>TOTAL ALLOCATION</b>	<b><u>\$ 2,612,361</u></b>	<b><u>\$ 129,978</u></b>	<b><u>\$ 2,742,339</u></b>

Port Townsend School District - Local Budget Summary



**Port Townsend High School**  
 1500 Van Ness  
 Port Townsend, WA 98368  
 360-379-4520

Principal:  
 Carrie Ehrhardt

**2014-2015 SCHOOL BUDGET**

**PROJECTED ENROLLMENT:**

<u>Regular Ed</u>	<u>Running Start</u>	
390	9	Projected Average Headcount
373	30	Projected Annual Average Full Time Enrollment (AAFTE)

**STAFF:**

<u>Certificated</u>	<u>FTE *</u>	<u>Hrs/Day</u>	<u>Classified</u>	<u>FTE **</u>	<u>Hrs/Day</u>
Principal	2.00	16.00	Office / Clerical	3.20	32.00
Librarian	0.25	1.75	Library Support	0.58	6.20
Counselor	1.50	10.50	Classroom Support		
Teacher, Classroom	12.70	88.90	Special Ed Support	2.25	24.25
Teacher/Admin, CTE	4.00	28.00	Other Support Personnel		
Teacher, Special Ed	2.60	18.20	Custodial Support	2.85	24.00
Other Teacher	0.80	5.60	Classified Athletic Dir	<u>0.70</u>	<u>5.60</u>
	<b><u>23.85</u></b>	<b><u>168.95</u></b>		<b><u>9.57</u></b>	<b><u>92.05</u></b>

\* 1.0 Full Time Equivalent for most Certificated staff is 1260 hours per year (7 hrs x 180 days)  
 \*\* 1.0 Full Time Equivalent for Classified is 2080 hours per year (8 hrs x 260 days)

<u>BUDGET</u>	<u>Salary &amp; Benefits</u>	<u>Discretionary Budget</u>	<u>Total</u>
Regular Instruction	\$ 1,626,670	\$ 92,464	\$ 1,719,134
Career & Technical Ed	382,703	66,149	448,852
Running Start	-	160,906	160,906
Levy Support:	172,651	35,800	208,451
- Athletics	-	7,000	7,000
- Library	-	5,000	5,000
- Reach	-	15,200	15,200
- Curriculum Provisioning	-	20,000	20,000
- Art, Drama/Stagecraft, Music	-	25,640	33,255
- Other Levy Support	25,640	7,615	33,255
- Admin Professional Growth	-	1,500	1,500
Special Education	339,648	-	339,648
Other Programs: Title I / LAP	71,403	-	71,403
Other (Perkins, T2, etc.)	709	-	709
District Support Services (Custodians)	155,751	18,925	174,676
<b>TOTAL ALLOCATION</b>	<b><u>\$ 2,775,175</u></b>	<b><u>\$ 430,559</u></b>	<b><u>\$ 3,205,734</u></b>

Port Townsend School District - Local Budget Summary



**O.C.E.A.N. Program**  
 at Grant Street School -- 1637 Grant Street  
 Port Townsend, WA 98368  
 360-379-4535

Principal:  
Mary Sepler

**2014-2015 SCHOOL BUDGET**

**PROJECTED ENROLLMENT:**

- 68 Projected Average Headcount
- 64 Projected Annual Average Full Time Enrollment (AAFTE)  
*(Kindergarten calculated at .5 FTE per state funding model)*

**STAFF:**

<u>Certificated</u>	<u>FTE * Hrs/Day</u>
Principal	<i>n/a - see Grant Street</i>
Librarian	<i>n/a - see Grant Street</i>
Counselor	<i>n/a - see Grant Street</i>
Teacher, Classroom	2.4 16.8

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**2.4 16.8**

\* 1.0 Full Time Equivalent for most Certificated staff is 1260 hours per year (7 hrs x 180 days)

\*\* 1.0 Full Time Equivalent for Classified is 2080 hours per year (8 hrs x 260 days)

<u>BUDGET</u>	<u>Salary &amp; Benefits</u>	<u>Discretionary Budget</u>	<u>Total</u>
Alternative Learning Education	\$ 209,027	\$ 7,138	\$ 216,165
Levy Support: - Library		<i>n/a - see Grant Street</i>	-
- Other Levy Support		<i>n/a - see Grant Street</i>	-
District Support Services (Custodians)		<i>n/a - see Grant Street</i>	-
 <b>TOTAL ALLOCATION</b>	 <b><u>\$ 209,027</u></b>	 <b><u>\$ 7,138</u></b>	 <b><u>\$ 216,165</u></b>

## Port Townsend School District - Local Budget Summary



District Departments  
&  
District-Wide Support

Port Townsend School District - Local Budget Summary

**DISTRICT-WIDE SUPPORT BUDGETS**

**2014-2015**

	<u>District Office</u> <i>Board, Superintendent, Business Office &amp; HR</i>	<u>Special Ed &amp; Assessment</u>	<u>Compensatory Ed</u>
<b><u>STAFF:</u></b>			
<b><u>Certificated</u></b>	<u>FTE * Hrs/Day</u>	<u>FTE * Hrs/Day</u>	<u>FTE * Hrs/Day</u>
Basic Ed/District-wide	1.0 8.0	0.1 0.8	
Special Ed		4.9 35.2	
Title I/LAP			0.2 1.4
Other			
	<hr/> <b><u>1.0 8.0</u></b>	<hr/> <b><u>5.0 36.0</u></b>	<hr/> <b><u>0.2 1.4</u></b>
<b><u>Classified</u></b>	<u>FTE ** Hrs/Day</u>	<u>FTE ** Hrs/Day</u>	<u>FTE ** Hrs/Day</u>
Basic Ed/District-wide	4.7 30.4		
Special Ed		0.9 8.0	
Title I/LAP			
	<hr/> <b><u>4.7 30.4</u></b>	<hr/> <b><u>0.9 8.0</u></b>	<hr/> <b><u>0.0 0.0</u></b>

\* 1.0 Full Time Equivalent for most Certificated staff is 1260 hours per year (7 hrs x 180 days)

\*\* 1.0 Full Time Equivalent for Classified is 2080 hours per year (8 hrs x 260 days)

<b><u>BUDGET</u></b>	<u>Allocations</u>	<u>Allocations</u>	<u>Allocations</u>
<b><u>Staffing</u></b>	<b>\$ 524,053</b>	<b>\$ 544,330</b>	<b>\$ 27,245</b>
<b><u>Discretionary</u></b>			
Regular Instruction	-	750	-
Special Education	-	384,486	-
Title I - madated set-asides (NCLB)	-	-	85,219
Title I / LAP - other	-	-	52,147
District-wide Support	114,800	-	-
D/W Funded from Capital Levy	-	-	-
Food Services	-	-	-
Pupil Transportation	-	-	-
Other	-	-	-
Total Discretionary	<hr/> <b><u>\$ 114,800</u></b>	<hr/> <b><u>\$ 385,236</u></b>	<hr/> <b><u>\$ 137,366</u></b>
<b>TOTAL ALLOCATION</b>	<hr/> <b><u>\$ 638,853</u></b>	<hr/> <b><u>\$ 929,566</u></b>	<hr/> <b><u>\$ 164,611</u></b>

Port Townsend School District - Local Budget Summary

**DISTRICT-WIDE SUPPORT BUDGETS**

**2014-2015**

	<u>Food Service</u>	<u>Transportation</u>	<u>Maint &amp; Bldg Ops</u>
<b><u>STAFF:</u></b>			
<b><u>Certificated</u></b>	<u>FTE * Hrs/Day</u>	<u>FTE * Hrs/Day</u>	<u>FTE * Hrs/Day</u>
Basic Ed/District-wide			
Special Ed			
Title I/LAP			
Other			
	<hr/> <u>0.0 0.0</u>	<hr/> <u>0.0 0.0</u>	<hr/> <u>0.0 0.0</u>
<b><u>Certificated</u></b>	<u>FTE ** Hrs/Day</u>	<u>FTE ** Hrs/Day</u>	<u>FTE ** Hrs/Day</u>
Basic Ed/District-wide	4.1 42.4	5.7 61.5	4.4 35.2
Special Ed			
Title I/LAP			
	<hr/> <u>4.1 42.4</u>	<hr/> <u>5.7 61.5</u>	<hr/> <u>4.4 35.2</u>

\* 1.0 Full Time Equivalent for most Certificated staff is 1260 hours per year (7 hrs x 180 days)

\*\* 1.0 Full Time Equivalent for Classified is 2080 hours per year (8 hrs x 260 days)

<b><u>BUDGET</u></b>	<u>Allocations</u>	<u>Allocations</u>	<u>Allocations</u>
<b><u>Staffing</u></b>	<b>\$ 257,616</b>	<b>\$ 382,918</b>	<b>\$ 309,501</b>
<b><u>Discretionary</u></b>			
Regular Instruction	-	-	-
Special Education	-	-	-
Title I - madated set-asides (NCLB)	-	-	-
Title I / LAP - other	-	-	-
District-wide Support	-	6,800	146,000
D/W Funded from Capital Levy	-	-	-
Food Services	145,000	-	-
Pupil Transportation	-	220,000	-
Other	-	-	-
Total Discretionary	<hr/> <u>\$ 145,000</u>	<hr/> <u>\$ 226,800</u>	<hr/> <u>\$ 146,000</u>
<b>TOTAL ALLOCATION</b>	<hr/> <b><u>\$ 402,616</u></b>	<hr/> <b><u>\$ 609,718</u></b>	<hr/> <b><u>\$ 455,501</u></b>

Port Townsend School District - Local Budget Summary

**DISTRICT-WIDE SUPPORT BUDGETS**

**2014-2015**

	<u>IT Services</u>	<u>Maritime Discover Development</u>
<b><u>STAFF:</u></b>		
<b><u>Certificated</u></b>	<u>FTE * Hrs/Day</u>	<u>FTE * Hrs/Day</u>
Basic Ed/District-wide	0.2 1.4	
Special Ed		
Title I/LAP		
Other		<u>0.50 3.50</u>
	<u>0.2 1.4</u>	<u>0.5 3.5</u>
 <b><u>Certificated</u></b>	 <u>FTE ** Hrs/Day</u>	 <u>FTE ** Hrs/Day</u>
Basic Ed/District-wide	1.0 8.0	
Special Ed		
Title I/LAP		
	<u>1.0 8.0</u>	<u>0.0 0.0</u>

\* 1.0 Full Time Equivalent for most Certificated staff is 1260 hours per year (7 hrs x 180 days)

\*\* 1.0 Full Time Equivalent for Classified is 2080 hours per year (8 hrs x 260 days)

<b><u>BUDGET</u></b>	<u>Allocations</u>	<u>Allocations</u>
<b><u>Staffing</u></b>	<b>\$ 81,300</b>	<b>\$ 46,497</b>
 <b><u>Discretionary</u></b>		
Regular Instruction	-	-
Special Education	-	-
Title I - madated set-asides (NCLB)	-	-
Title I / LAP - other	-	-
District-wide Support	135,100	-
D/W Funded from Capital Levy	222,173	-
Food Services	-	-
Pupil Transportation	-	-
Other	-	153,503
Total Discretionary	<u>\$ 357,273</u>	<u>\$ 153,503</u>
 <b>TOTAL ALLOCATION</b>	 <u><b>\$ 438,573</b></u>	 <u><b>\$ 200,000</b></u>

Port Townsend School District - Local Budget Summary

**DISTRICT-WIDE SUPPORT BUDGETS**

**2014-2015**

	<u>District-wide Budget</u>	<u>Supplemental &amp; Capacity Budget</u>
<b><u>STAFF:</u></b>		
<b><u>Certificated</u></b>	<u>FTE * Hrs/Day</u> <u>0.0 0.0</u>	<u>FTE * Hrs/Day</u> <u>0.0 0.0</u>
<b><u>Classified</u></b>	<u>FTE ** Hrs/Day</u> <u>0.0 0.0</u>	<u>FTE ** Hrs/Day</u> <u>0.0 0.0</u>
<b><u>BUDGET</u></b>	<u>Allocations</u>	<u>Allocations</u>
District-wide Staffing	\$ 277,756	\$ -
<u>Other Reserves &amp; District-wide Budget</u>		
ESD Crisis Team	1,000	-
Health Services	32,000	-
Levy Support: - Athletics	(42,000)	-
- Curriculum Development	5,000	-
- Library	7,000	-
- Curriculum Provisioning	6,230	-
- Cert/Classf Professional Growtl	26,700	-
Reserve for Admin Match Budget	8,400	11,600
Special Education	-	-
Title II	6,086	-
Innovative Programs	3,000	-
Other Grants/Programs	25,000	-
District-wide - Utilities & Insurance	533,200	-
- EquipmentLease/Replace	12,793	-
Capacity for carryover budget	-	50,000
Capacity for supplemental budget	-	102,050
Capacity for additional revenues	-	300,000
Total Discretionary	<u>\$ 624,409</u>	<u>\$ 463,650</u>
<b>TOTAL ALLOCATION</b>	<b><u>\$ 902,165</u></b>	<b><u>\$ 463,650</u></b>

## Port Townsend School District - Local Budget Summary

## Other Funds

### **Associated Student Body Fund**

The Associated Student Body Fund is a special revenue fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The ASB Fund records financial transactions related to school-sponsored pupil interscholastic athletics and other student activities.

### **Capital Projects Fund**

The Capital Projects Fund accounts for financial resources used to acquire or construct major public capital facilities and improvements. It accounts for the construction improvement and/or purchases of public facilities, including land, buildings and furnishings.

### **Transportation Vehicle Fund**

The Transportation Vehicle Fund is used to account for the purchase, major repair, rebuilding, and related debt service incurred for pupil transportation equipment.

### **Debt Service Fund**

The Debt Service Fund accounts for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies.

Port Townsend School District - Local Budget Summary

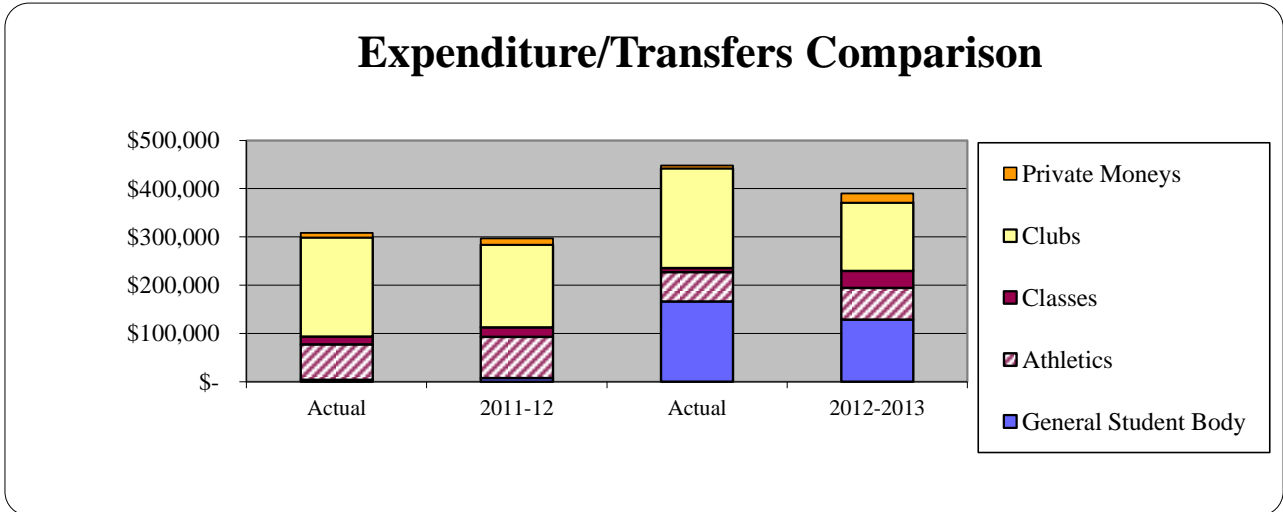
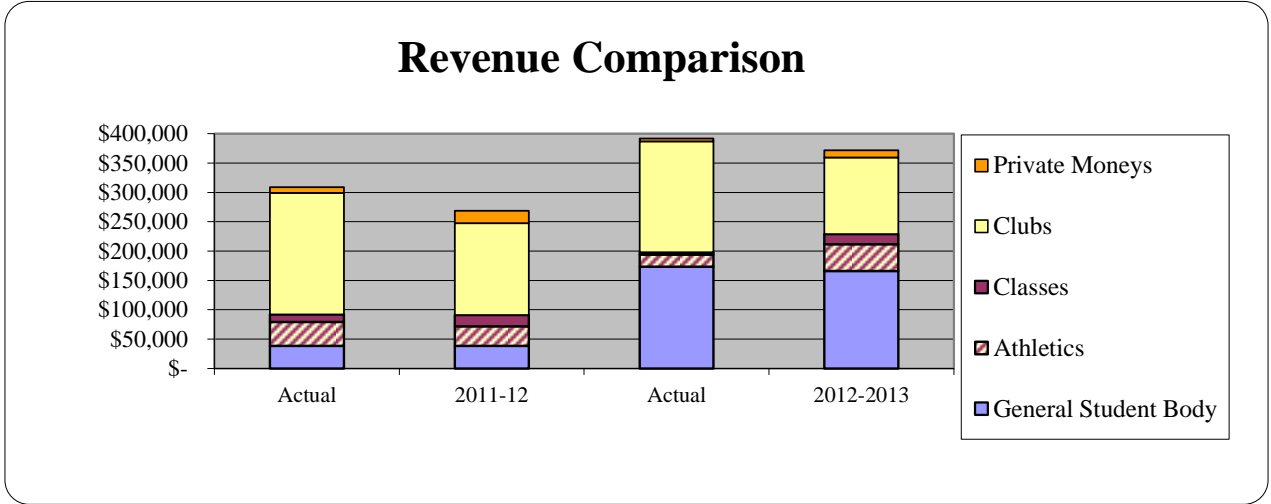
**ASSOCIATED STUDENT BODY FUND  
2014-2015 SUMMARY & COMPARISON**

	Prior Year Actual <u>2011-12</u>	Prior Year Actual <u>2012-2013</u>	2013-2014 Adopted <u>Budget</u>	2014-2015 Adopted <u>Budget</u>
<b>A. REVENUES &amp; OTHER FINANCING SOURCES</b>				
1xxx General Student Body	\$ 38,684	\$ 38,725	\$ 173,500	\$ 166,250
2xxx Athletics	40,837	33,094	20,610	45,500
3xxx Classes	12,524	19,233	4,300	17,250
4xxx Clubs	207,032	156,516	188,524	130,500
6xxx Private Moneys	10,190	21,111	4,901	12,200
<b>TOTAL REVENUES</b>	<b>\$ 309,267</b>	<b>\$ 268,679</b>	<b>\$ 391,835</b>	<b>\$ 371,700</b>
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$ 309,267</b>	<b>\$ 268,679</b>	<b>\$ 391,835</b>	<b>\$ 371,700</b>
<b>B. EXPENDITURES &amp; OTHER FINANCING USES</b>				
1xxx General Student Body	\$ 3,974	\$ 7,307	\$ 166,090	\$ 128,480
2xxx Athletics	73,257	85,699	61,293	65,900
3xxx Classes	16,073	19,766	8,340	35,410
4xxx Clubs	205,573	170,883	206,624	141,213
6xxx Private Moneys	9,581	13,519	5,501	18,965
<b>TOTAL EXPENDITURES</b>	<b>\$ 308,458</b>	<b>\$ 297,174</b>	<b>\$ 447,848</b>	<b>\$ 389,968</b>
<b>C. TRANSFERS</b>				
1xxx General Student Body		\$ (59,473)	\$ (20,910)	\$ (36,000)
2xxx Athletics		57,168	18,710	30,500
3xxx Classes		-	-	6,000
4xxx Clubs		2,305	2,200	(500)
6xxx Private Moneys		-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>\$ 308,458</b>	<b>\$ 297,174</b>	<b>\$ 447,848</b>	<b>\$ 389,968</b>
<b>C. EXCESS OF REVENUES &amp; OTHER SOURCES OVER/(UNDER) EXPENDITURES &amp; OTHER USES</b>				
	<b>\$ 809</b>	<b>\$ (28,495)</b>	<b>\$ (56,013)</b>	<b>\$ (18,268)</b>
<b>D. BEGINNING FUND BALANCE</b>				
GL819 Restricted for Fund Purposes	\$ 340,466	\$ 341,275	\$ 263,000	\$ 212,713
GL835 Restricted for Arbitrage Rebate				
GL889 Assigned to Fund Purposes				
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$ 340,466</b>	<b>\$ 341,275</b>	<b>\$ 263,000</b>	<b>\$ 212,713</b>
<b>E. GL 898 PRIOR YEAR ADJUSTMENTS</b>				
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>F. ENDING FUND BALANCE</b>				
GL819 Restricted for Fund Purposes	\$ 341,275	\$ 312,780	\$ 206,987	\$ 194,445
GL889 Assigned to Fund Purposes	-	-	-	-
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$ 341,275</b>	<b>\$ 312,780</b>	<b>\$ 206,987</b>	<b>\$ 194,445</b>



## ASSOCIATED STUDENT BODY FUND 2014-2015 SUMMARY & COMPARISON

### Year-to-Year Comparisons



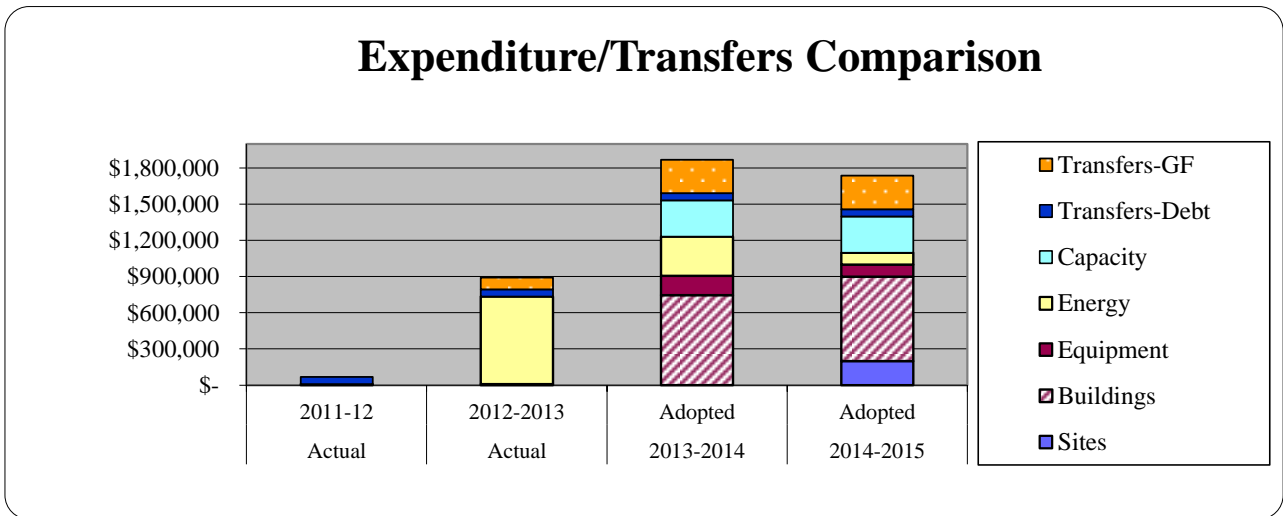
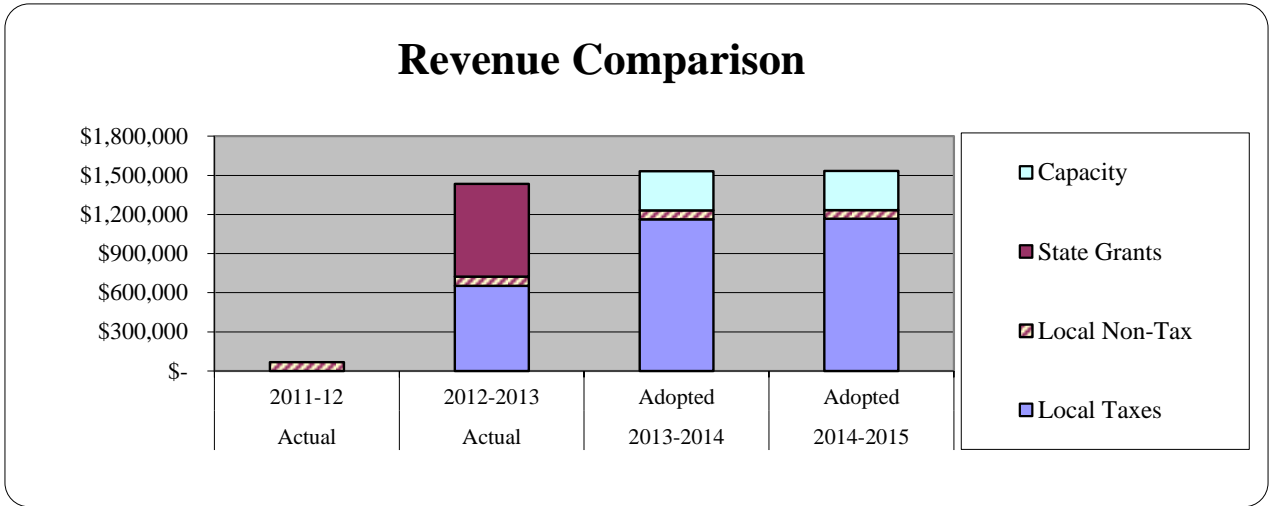
Port Townsend School District - Local Budget Summary

**CAPITAL PROJECTS FUND BUDGET  
2014-2015 SUMMARY & COMPARISON**

	Prior Year Actual <u>2011-12</u>	Prior Year Actual <u>2012-2013</u>	2013-2014 Adopted <u>Budget</u>	2014-2015 Adopted <u>Budget</u>
<b>A. REVENUES &amp; OTHER FINANCING SOURCES</b>				
1xxx Local Taxes		\$ 653,561	\$ 1,163,187	\$ 1,168,739
2300 Investment Earnings		219	250	250
2700 Rentals & Leases	68,072	70,597	68,178	65,126
4100 State Grants		710,731	-	-
xxxx Capacity			300,000	300,000
<b>TOTAL REVENUES</b>	<b>\$ 68,072</b>	<b>\$ 1,435,107</b>	<b>\$ 1,531,615</b>	<b>\$ 1,534,115</b>
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>				
	<b>\$ 68,072</b>	<b>\$ 1,435,107</b>	<b>\$ 1,531,615</b>	<b>\$ 1,534,115</b>
<b>B. EXPENDITURES &amp; OTHER FINANCING USES</b>				
10 Sites	\$ -	\$ -	\$ -	\$ 200,000
20 Buildings	-	8,430	747,000	698,500
30 Equipment	-	-	160,000	100,000
40 Energy	9,728	725,697	324,054	100,000
xx Capacity			300,000	300,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,728</b>	<b>\$ 734,127</b>	<b>\$ 1,531,054</b>	<b>\$ 1,398,500</b>
GL 536 Operating Transfers (Out) - DSF	\$ 59,779	\$ 59,812	\$ 59,761	\$ 59,723
GL 536 Operating Transfers (Out) - GF		\$ 98,273	\$ 279,016	\$ 279,016
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>\$ 69,507</b>	<b>\$ 892,212</b>	<b>\$ 1,869,831</b>	<b>\$ 1,737,239</b>
<b>C. EXCESS OF REVENUES &amp; OTHER SOURCES OVER/(UNDER) EXPENDITURES &amp; OTHER USES</b>				
	<b>\$ (1,435)</b>	<b>\$ 542,895</b>	<b>\$ (338,216)</b>	<b>\$ (203,124)</b>
<b>D. BEGINNING FUND BALANCE</b>				
GL810 Restricted for Other items	\$ -	\$ -	\$ -	\$ -
GL862 Committed from Levy Proceeds			450,000	239,110
GL863 Restricted from State Proceeds			-	-
GL865 Restricted from Other Proceeds	12,099	-	-	-
GL870 Committed to Other Purposes			-	-
GL889 Assigned to Fund Purposes	47,034	57,698	30,700	64,950
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$ 59,133</b>	<b>\$ 57,698</b>	<b>\$ 480,700</b>	<b>\$ 304,060</b>
<b>E. GL 898 PRIOR YEAR ADJUSTMENTS</b>				
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>F. ENDING FUND BALANCE</b>				
GL810 Restricted for Other Items	\$ -	\$ -	\$ -	\$ -
GL862 Committed from Levy Proceeds		555,288	103,117	30,330
GL863 Restricted from State Proceeds				
GL865 Restricted from Other Proceeds				
GL870 Committed to Other Purposes	57,698	32,690	-	-
GL889 Assigned to Fund Purposes		12,615	39,367	70,606
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$ 57,698</b>	<b>\$ 600,593</b>	<b>\$ 142,484</b>	<b>\$ 100,936</b>
	-	-	-	-

## CAPITAL PROJECTS FUND BUDGET 2014-2015 SUMMARY & COMPARISON

### Year-to-Year Comparisons



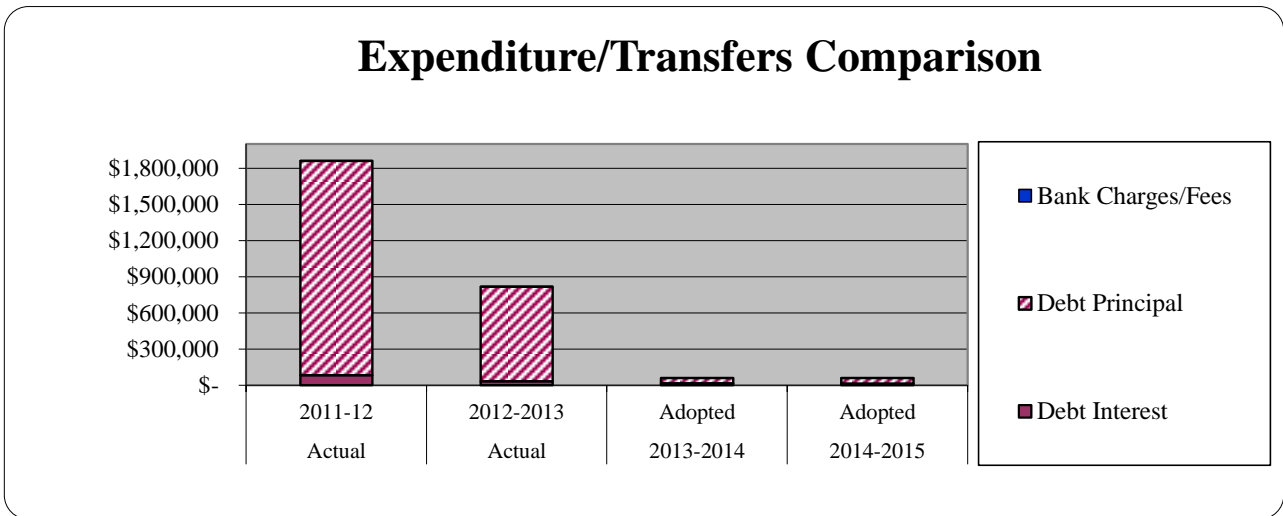
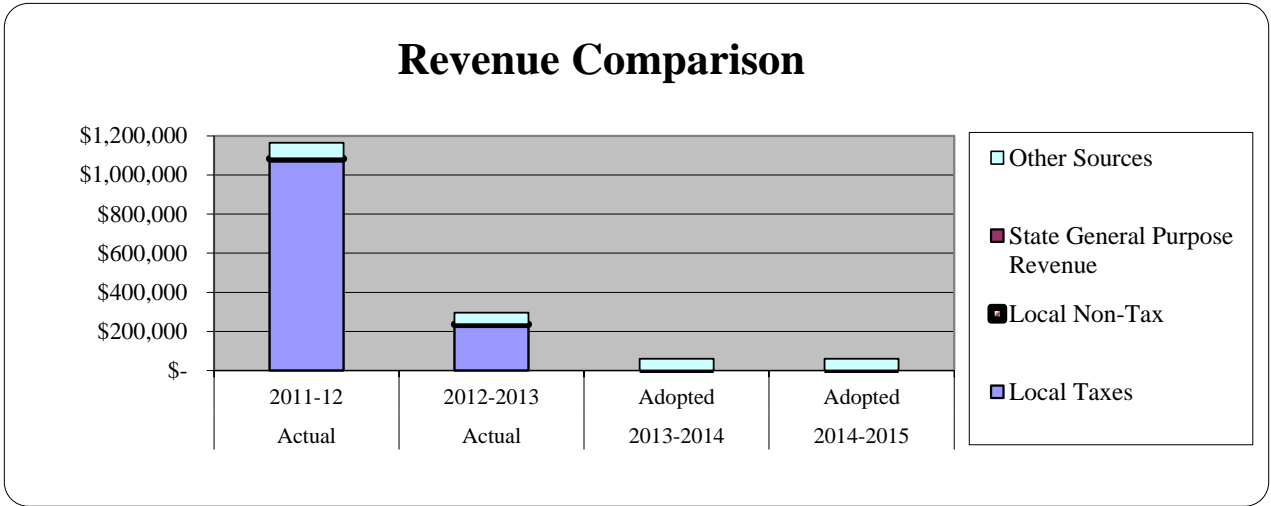
Port Townsend School District - Local Budget Summary

**DEBT SERVICE FUND BUDSGET  
2014-2015 SUMMARY & COMPARISON**

	Prior Year Actual <u>2011-12</u>	Prior Year Actual <u>2012-2013</u>	2013-2014 Adopted <u>Budget</u>	2014-2015 Adopted <u>Budget</u>
<b>A. REVENUES &amp; OTHER FINANCING SOURCES</b>				
1xxx Local Taxes	1,082,338	235,372	-	-
2300 Investment Earnings	1,455	589	100	100
2900 Local Nontax, Unassigned				
3000 State General Purpose Revenue	490	-		
<b>TOTAL REVENUES</b>	<b>1,084,283</b>	<b>235,960</b>	<b>100</b>	<b>100</b>
9xxx GL 965 Other Sources (Bond Sales, etc.)	-	-	-	-
9900 GL 965 Operating Transfers (In) - from CPF	79,449	59,812	59,761	59,723
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>1,163,732</b>	<b>295,773</b>	<b>59,861</b>	<b>59,823</b>
<b>B. EXPENDITURES &amp; OTHER FINANCING USES</b>				
83 Debt Interest	83,285	31,712	14,961	12,923
84 Debt Principal	1,775,064	782,900	44,800	46,800
85 Bank Charges/Fees	475	241	100	1,000
<b>TOTAL EXPENDITURES</b>	<b>1,858,824</b>	<b>814,854</b>	<b>59,861</b>	<b>60,723</b>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>1,858,824</b>	<b>814,854</b>	<b>59,861</b>	<b>60,723</b>
<b>C. EXCESS OF REVENUES &amp; OTHER SOURCES OVER/(UNDER) EXPENDITURES &amp; OTHER USES</b>	<b>(695,092)</b>	<b>(519,081)</b>	<b>-</b>	<b>(900)</b>
<b>D. BEGINNING FUND BALANCE</b>				
GL830 Restricted for Debt Service	1,326,285	631,193	104,200	118,000
GL835 Restricted for Arbitrage Rebate				
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>1,326,285</b>	<b>631,193</b>	<b>104,200</b>	<b>118,000</b>
<b>E. GL 898 PRIOR YEAR ADJUSTMENTS</b>				
<b>R. ENDING FUND BALANCE</b>				
GL830 Restricted for Debt Service	631,193	112,113	104,200	117,100
GL835 Restricted for Arbitrage Rebate				
<b>TOTAL ENDING FUND BALANCE</b>	<b>631,193</b>	<b>112,113</b>	<b>104,200</b>	<b>117,100</b>

## DEBT SERVICE FUND BUDSGET 2014-2015 SUMMARY & COMPARISON

### Year-to-Year Comparisons



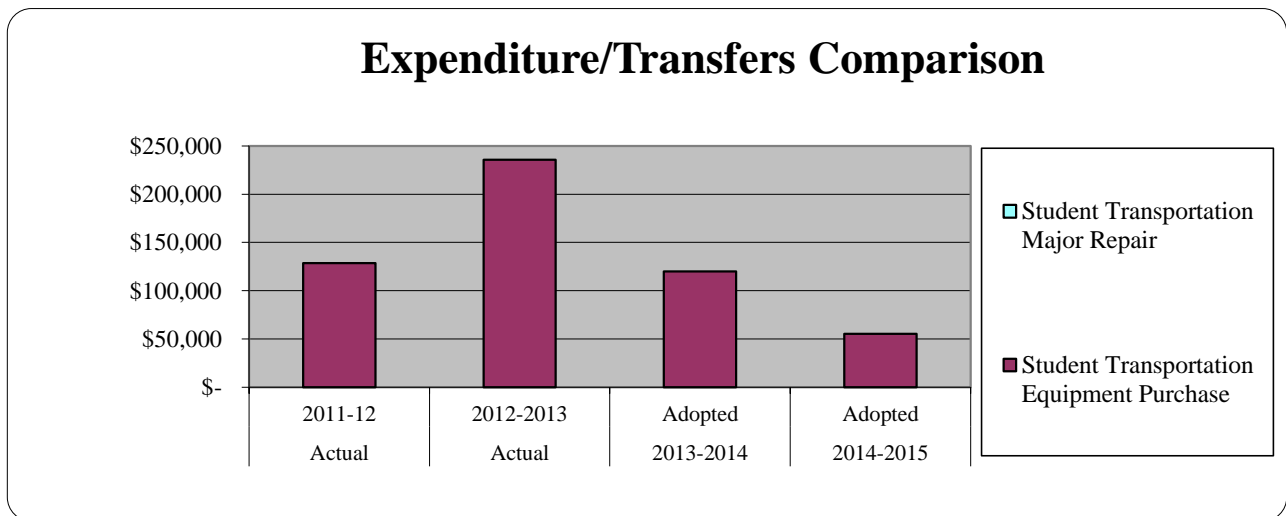
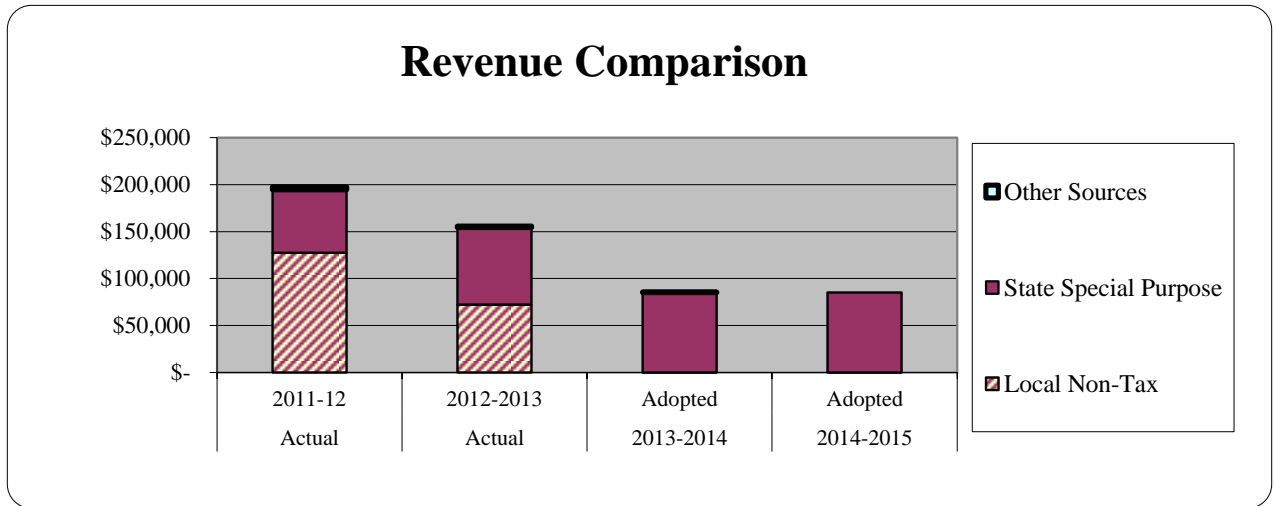
Port Townsend School District - Local Budget Summary

**TRANSPORTATION VEHICLE FUND BUDSGET  
2014-2015 SUMMARY & COMPARISON**

	Prior Year Actual <u>2011-12</u>	Prior Year Actual <u>2012-2013</u>	2013-2014 Adopted <u>Budget</u>	2014-2015 Adopted <u>Budget</u>
<b>A. REVENUES &amp; OTHER FINANCING SOURCES</b>				
2300 Investment Earnings	275	137	100	100
2800 Insurance Recoveries	127,145	72,132	-	-
4000 State Special Purpose	67,397	82,217	85,000	85,255
xxxx Capacity				
<b>TOTAL REVENUES</b>	<b>194,817</b>	<b>154,485</b>	<b>85,100</b>	<b>85,355</b>
9300 GL 965 Other Sources (Equip Sales, etc.)	2,796	1,323	100	-
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>197,613</b>	<b>155,808</b>	<b>85,200</b>	<b>85,355</b>
<b>B. EXPENDITURES &amp; OTHER FINANCING USES</b>				
33 Student Transportation Equipment Purchase	128,645	235,835	120,000	55,200
34 Student Transportation Major Repair				
xx-xx Capacity				
<b>TOTAL EXPENDITURES</b>	<b>128,645</b>	<b>235,835</b>	<b>120,000</b>	<b>55,200</b>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>128,645</b>	<b>235,835</b>	<b>120,000</b>	<b>55,200</b>
<b>C. EXCESS OF REVENUES &amp; OTHER SOURCES OVER/(UNDER) EXPENDITURES &amp; OTHER USES</b>	<b>68,968</b>	<b>(80,027)</b>	<b>(34,800)</b>	<b>30,155</b>
<b>D. BEGINNING FUND BALANCE</b>				
GL819 Restricted for Fund Purposes		-	-	90,200
GL820 Committed to Encumbrances	-	-	-	-
GL889 Assigned to Fund Purposes	130,941	199,910	119,800	-
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>130,941</b>	<b>199,910</b>	<b>119,800</b>	<b>90,200</b>
<b>E. GL 898 PRIOR YEAR ADJUSTMENTS</b>				
<b>R. ENDING FUND BALANCE</b>				
GL819 Restricted for Fund Purposes	-	-	-	120,355
GL820 Committed to Encumbrances	-	-	-	-
GL889 Assigned to Fund Purposes	199,909	119,883	85,000	-
<b>TOTAL ENDING FUND BALANCE</b>	<b>199,909</b>	<b>119,883</b>	<b>85,000</b>	<b>120,355</b>
	-	-	-	-

## TRANSPORTATION VEHICLE FUND BUDSGET 2014-2015 SUMMARY & COMPARISON

### Year-to-Year Comparisons



## Port Townsend School District - Local Budget Summary



# Acronyms & Glossary

## Port Townsend School District - Local Budget Summary

### Acronyms

AAFTE	Annual Average Full Time Equivalent (student enrollment)
ASB	Associated Student Body
CERT	Certificated Staff Member
CLAS	Classified Staff Member
CPF	Capital Projects Fund
DSF	Debt Service Fund
ESD	Educational Service District
ELL	English Language Learners (formerly "ESL")
F-195	District Budget Document, required by OSPI
F-196	Annual Report of District Operations, required by OSPI
F-203	Annual Estimate for State Revenues, required by OSPI
FDK	Full Day Kindergarten
FTE	Full Time Equivalent (students or staff)
GAAP	Generally Accepted Accounting Principals
GASB	Government Accounting Standards Board
GF	General Fund
HR	Human Resources
IEP	Individualized Education Plan
ITS	Information Technology Services
K	Kindergarten
K-12	Kindergarten through Grade 12
LAP	Learning Assistance Program
LEA	Local Education Agency –or- Local Effort Assistance
MSOC	Materials, Supplies, and Operating Costs
NERC	Non-employee Related Costs (obsolete term, see "MSOC")
OESD	Olympic Education Service District
OSPI	Office of the Superintendent of Public Instruction
PERS	Public Employees Retirement System
PR	Payroll
PTA/PTSA	Parent Teachers Association/ Parent Teach Student Association
RCW	Revised Codes of Washington State
S-275	Annual Personnel Report, required by OSPI
SAO	State Auditor's Office
SEA	State Education Agency
SERS	School Employees' Retirement System
TRS	Teachers' Retirement System
TVF	Transportation Vehicle Fund
WAC	Washington Administrative Codes
WIAA	Washington Interscholastic Activities Association

## Port Townsend School District - Local Budget Summary

# Glossary

### **ACCOUNT**

A descriptive heading under which are recorded financial transactions relating to the specific asset, liability, fund balance, revenue, expenditure or budgetary items described.

### **ACCOUNTABILITY**

The capability and responsibility to account for the expenditures and the commitment of other resources in terms of the results achieved, involving both the stewardship of money and other resources and the evaluation of achievement in relation to specified goals.

### **ACCOUNTING SYSTEM**

The methods and records established to identify, assemble, analyze, classify, record, and report school district transactions and to maintain accountability for the related assets and liabilities.

### **ACCRUAL BASIS OF ACCOUNTING**

The method of accounting under which revenues are recorded when they are earned (whether or not cash has been received) and expenditures are recorded when goods and services are received (whether cash disbursements are made at that time or not).

### **ACTIVITY**

A specific and distinguishable service performed by a school district in order to accomplish a function for which the school district is responsible (e.g. teaching, supervision, operations, etc.). Expenditure activities are defined by OSPI.

### **ALLOCATION**

The portion of the total budget appropriation that is allocated to a specific site or cost center. Under site-based budgeting, cost centers prepare their individual budgets based on the allocation each receives.

### **APPROPRIATION**

The maximum expenditure authorization during a given fiscal period, made by the legislative body of government, which permits officials to incur obligations against and to make expenditures of governmental resources (see Budget).

### **ASSETS**

Anything owned that has monetary value that can be used for payment of debts.

### **AUDIT**

A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to ascertain whether financial statements fairly present financial positions and results of operations; test whether transactions have been legally performed; identify areas for improvements in accounting practices and procedures; ascertain whether transactions have been recorded accurately and consistently; and assure the stewardship of officials responsible for the district's resources

### **BUDGET**

An annual plan of financial operation expressing the estimates of proposed expenditures for a fiscal year and the proposed means of financing them (revenue estimates). In document form it is presented by the budget-making authority (school board) to the appropriating body (see Budget Document).

### **BUDGET DOCUMENT**

The official written statement prepared by the budget officer and supporting staff, which presents the proposed budget to the legislative body. For school districts in Washington State, the budget document is known as the F-195.

## Port Townsend School District - Local Budget Summary

# Glossary

### **CAPITAL ASSET**

Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period and that meet a district-defined expenditure threshold to be classified as a capital asset.

### **CARRYOVER**

Funding usually restricted for a specific purpose, which is not fully expended within a Fiscal Year that is allowed to be carried over into the following fiscal year. This can occur with reimbursable grants where the grantor may allow unused budget capacity from a preceding year to be added to the current year grant, or carryover can denote actual monetary assets that have been received but not yet expended for a categorical program.

### **CATEGORICAL PROGRAM**

Funding provided by the state or federal government or other agency for a specific purpose (e.g. student transportation, special education, LAP, ELL, etc.). Categorical programs are often funded by grants.

### **CERTIFICATED (CERT)**

Employees such as teachers, principals, counselors and others who serve in positions covered under the continuing contract law that hold a professional education certificate issued by OSPI and are employed by the district in position for which such certificate is required by statute, rule of the State Board of Education, or written policy or practice of the district.

### **CLASSIFIED (CLAS)**

Teaching assistant, office/clerical staff, custodial workers, vehicle drivers, supervisory, professional, technical, office, craft and others who do not hold a professional education certificate issued by OSPI or are employed in positions which do not require such a certificate.

### **DEBT SERVICE**

Expenditures for the retirement of debt principal and interest.

### **DEFICIT**

The excess of an entity's liabilities over its assets. Expenditures or expenses in excess of revenues during a single accounting period (see Surplus).

### **ENCUMBRANCES**

Purchase orders, contracts and salary or other commitments that are chargeable to an appropriation (budget) and for which a part of the appropriation (budget) is reserved. Encumbrances affect budgetary accounts, but do not affect actual assets or liabilities of the district. They cease to be encumbrances when an actual liability is incurred (e.g. when the good or service has been received, when the terms of the contract have been performed) and/or payment is made.

### **FICA**

Employer's contribution for employees' Social Security and Medicare taxes.

### **FISCAL YEAR**

A twelve-month period designated as the operating year. For Clover Park School District, the year begins September 1 and ends August 31. Some grant and categorical programs use a different operating and reporting year; for those programs the district must maintain records as for two separate programs within the district's fiscal year and "carryover" a continuing grant into the following fiscal year.

### **FIXED ASSET SYSTEM**

Part of the district's accounting system which records Capital Assets and other physical items which the districts deems it appropriate to track (small and attractive items).

## Port Townsend School District - Local Budget Summary

# Glossary

### FUND

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Two categories of funds are employed by school districts in the State of Washington:

#### Governmental Funds

Funds which track the finances of a district's basic services and operations: General Fund, Debt Service Fund, Capital Projects Fund, Transportation Vehicle Fund, and the special revenue fund for Associated Student Body (ASB) activities.

#### Fiduciary Funds

Funds used to account for assets held by the district in a trustee capacity or as an agent for individuals, private organization, other governmental units and/or other funds. The district's Private Purpose Trust Fund is a fiduciary fund.

### FUND BALANCE

The "balance" or difference between assets and liabilities reported in each governmental fund. In accordance with recent GASB Statement number 54, OSPI has adopted the following five general categories of Fund Balance:

#### "Nonspendable" Fund Balance

Those portions of fund balance that cannot be spent either because they are not in a spendable form (e.g. represent inventoried assets) or are legally required to be maintained intact.

#### "Restricted" Fund Balance

Those amounts that, except for items reported as Nonspendable, are restricted to specific purposes either, (1) externally imposed by creditors, grantors, contributors, laws, or regulations of other governments, or (2) imposed by law through constitutional provisions or enabling legislation.

#### "Committed" Fund Balance

Those amounts that can only be used for specific purposes pursuant to constraints imposed by resolution of the school board. Thus the committed fund balances cannot be used for any other purposes unless the board passes another resolution ending the commitment.

#### "Assigned" Fund Balance

Those amounts that are constrained by the school district's intent to be used for specific purposes, but are neither restricted nor committed. Authority for making these assignments may rest with senior administration of the school district.

#### "Unassigned" Fund Balance

The residual fund balance designation for amounts are spendable, but not restricted, committed, or assigned to specific purposes within the General Fund. In other funds, the category "Unassigned" is used only if a school district has over extended the resources available within the fund and can only be negative.

### GENERAL FUND

The fund that is available for any legally authorized purpose and which is therefore used to account for all revenues and all activities not provided for in other funds. The General Fund is used to finance the ordinary operations of a school system.

### GRANTS

A contribution for specific or general purposes, either money or material goods, made by one governmental unit to another and for which the contributing unit expects no repayment. The term "grants" is also applied to contributions from non-governmental entities or individuals for expenditure toward specific purposes.

## **Glossary**

### **HEALTH BENEFITS**

The employer's cost of employee health insurance policies that will pay specified sums for medical expenses or treatments. The amount of the employer contribution toward Health Benefits is generally specified in any collective bargaining agreements.

### **INSTRUCTION**

Instruction includes the activities administered or supervised by a certificated teacher dealing directly with the teaching of pupils. Teaching may be provided for pupils in a school classroom, in another location such as in a home or hospital, and other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence.

### **INTERNAL CONTROL**

A process adopted by a school district's board of directors, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories: Effectiveness and efficiency of operations, reliability of financial reporting, compliance with applicable laws and regulations..

### **INVESTMENT**

Securities or other property held for the production of revenues in the form of interest. School district investment activities are restricted under RCW chapter 39-60.

### **LEVY**

- (1) To impose taxes or special assessments, or
- (2) The total of taxes or special assessments imposed by a governmental unit.

There are four types of school district levies: maintenance and operations levies (excess general fund levies), debt service fund levies, transportation vehicle fund levies, and capital project fund levies.

### **LIABILITY**

Debt or other legal obligation arising out of transactions in the past that are payable but not necessarily due. A liability reduces available fund balance. Encumbrances are not liabilities and do not affect fund balance; they become liabilities when the services or materials for which the encumbrance was established have been received.

### **MANAGEMENT**

Superintendents, administrators, directors, coordinators and supervisory personnel.

### **MATURITIES**

The dates on which the principal or stated value of investments or debt obligations mature and may be reclaimed.

### **MODIFIED ACCRUAL BASIS**

The basis of accounting adapted to the governmental fund-type measurement focus, under which revenues are recognized when they become measurable and available, and most expenditures are recorded at the time liabilities are incurred. Revenues which have not yet been received and expenditures not yet paid are recorded as accruals.

## Glossary

### OBJECT OF EXPENDITURE

Applies to the article purchased or the service obtained, e.g. salaries, supplies, contractual services, etc. Nine basic object codes are defined by OSPI.

**Object 2** CERTIFICATED SALARIES

Amounts paid to employees such as teachers, principals, counselors and others who serve in positions covered under the continuing contract law that hold a professional education certificate issued by OSPI and are employed by the district in position for which such certificate is required by statute, rule of the State Board of Education, or written policy or practice of the district.

**Object 3** CLASSIFIED SALARIES

Amounts paid to supervisory, professional, technical, office, craft and others who do not hold a professional education certificate issued by OSPI or are employed in positions which do not require such a certificate.

**Object 4** EMPLOYEE BENEFITS

Amounts paid on behalf of employees that are not included in the gross salary. Such payments include: group medical or dental insurance, employer contributions to employee retirement, employer's portion of social security and medicare, and workers' compensation and unemployment insurance.

**Object 5** SUPPLIES AND MATERIALS

Amounts paid for material items, which are of an expendable nature that are consumed, worn out or deteriorated by, use; items that lose their identity through fabrication or incorporation into different or more complex units or substances. This includes materials for teaching and learning resources: textbooks, workbooks, audio-visual materials, and other commercially prepared and copy righted materials used in lieu of, or as an extension of books in the instruction of students in the classroom.

**Object 7** CONTRACTUAL SERVICES

Amounts for personal services rendered by businesses or consultants who are not on the payroll. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

**Object 8** TRAVEL

Amounts for transporting personnel from place to place and the furnishing of accommodations incident to travel, such as airfare, ground transportation, lodging and meals. Also included are per diem allowances, mileage allowances for use of privately owned vehicles, ferry fare, tolls and other expenditures necessitated by travel.

**Object 9** CAPITAL OUTLAY

An expenditure that results in the acquisition of or addition to capital assets, as defined by OSPI and the district. Capital Outlay may include expenditures for land or existing buildings, improvements to grounds, construction or addition to buildings, remodeling of buildings, and initial cost or replacement of equipment.

### OPERATING BUDGET

Plans of current expenditures and proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a school district are controlled (see Budget).

### OTHER FINANCING SOURCES

Face value of governmental fund general long-term debt, present value of minimum lease payments arising from capital leases, proceeds from the sale of general fixed assets, and operating transfers-in. Such amounts are classified separately from revenues on the governmental operating statement.

### OTHER FINANCING USES

Governmental fund transfers to other funds and the amount of refunding bond proceeds deposited with the escrow agent. Such amounts are classified separately from expenditures on the governmental operating statement.

## Port Townsend School District - Local Budget Summary

# Glossary

### **PAYROLL**

A list of individual employees entitled to pay with the amounts due to each for services rendered. Payments are also made for such payroll-associated expenditures as federal income tax withholdings, retirement, and social security.

### **PROGRAM**

A plan of activities designed to accomplish a set of objectives. Educational programs consist of activities of a school district that are directly involved in the instruction and education of students. Support service programs consist of activities of a school district that support the educational programs. Specific expenditure programs are defined by OSPI.

### **PROGRAM BUDGET**

A budget that focuses upon a program as an entity rather than upon its line items.

### **PROPERTY TAX**

A tax levied on the assessed value of real property, also known as “ad valorem taxes.”

### **PURCHASE ORDER**

A document (physical or electronic) that authorizes a vendor to deliver described merchandise or services at a specified price.

### **REIMBURSEMENT**

Cash or other assets received as payment for the cost of work or services performed or of other expenditures made for or on behalf of another governmental unit or department.

### **REVENUE**

Additions to the assets of a fund of a school district during a fiscal period that are available to finance the fund's expenditures during the fiscal period, where the increase in assets is not accompanied by a corresponding change in liabilities or represent refunds of previous expenditures.

### **REVENUE ESTIMATE**

A formal estimate of how much will be earned from a specific revenue source for some future period, typically a future fiscal year.

### **SPECIAL EDUCATION**

Specially designed instruction provided to an eligible student, in conformance with the student's individualized education program and designed to meet the unique needs of the student. Specially designed instruction includes instruction conducted in the classrooms, in the home, in hospitals and institutions and in other settings.

### **STUDENT BODY ACTIVITIES**

Direct and personal services for public school pupils, such as interscholastic athletics, entertainments, publications, clubs, bands, and orchestras, that are managed or operated by the student body under the guidance and direction of adults, and are not part of the regular instructional program.

### **SUPPLEMENTAL REVENUES, SUPPLEMENTAL BUDGET**

Supplemental revenues are additional cash receipts received by a site during the year, e.g. fines or fees, donations, tuitions, sales of supplies. A site will receive supplemental budget in addition to their regular budget allocations when supplemental revenue has been received.

### **SUPPLEMENTAL SALARIES**

Pay for additional hours outside the base contracted work day/work year.



## **Glossary**

### **TEMP or TEMPORARY**

Individuals who fill a position that is of limited duration for a non-continuing need that may or may not be on contract.

### **UNEMPLOYMENT INSURANCE**

A program for the accumulation of funds paid by employers to be used by terminated employees in which the termination was beyond the employee's control. Note that some entities may choose to be self-insured, and as such are billed for the actual cost of benefits paid on their behalf by the State of Washington's Employment Security Department.

### **WORKERS' COMPENSATION**

A program for the accumulation of funds paid by both employees and employers that is required by law in order to make payments to employees that were injured or disabled in connection with work. Note that some entities may elect to self-insure or join a self-insurance pool rather than contribute through the State of Washington's Department of Labor and Industries.